

DEPARTMENT OF JUSTICE
Consolidating Statement of Financing
For the Fiscal Year Ended September 30, 2004
Unaudited

	AFF/SADF	WCF	OBDs	USMS	OJP	DEA	FBI	ATF	BOP	FPI	Consolidated
Budgetary Resources Obligated											
Obligations Incurred	\$ -	\$ -	\$ -	\$ -	\$ 3,651,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,651,269
Less: Spending Authority from Offsetting Collections and Recoveries	28,213	999,311	1,009,634	1,069,868	572,172	461,669	856,299	111,106	320,479	883,108	6,311,859
Obligations Net of Offsetting Collections and Recoveries	(28,213)	(999,311)	(1,009,634)	(1,069,868)	3,079,097	(461,669)	(856,299)	(111,106)	(320,479)	(883,108)	(2,660,590)
Less: Offsetting Receipts	11,468	-	297,643	-	-	119,241	-	-	-	-	428,352
Net Obligations	(39,681)	(999,311)	(1,307,277)	(1,069,868)	3,079,097	(580,910)	(856,299)	(111,106)	(320,479)	(883,108)	(3,088,942)
Other Resources											
Donations and Forfeitures of Property	94,601	-	-	-	-	-	-	484	422	-	95,507
Transfers-In/Out Without Reimbursement	(99,905)	(183,112)	(58,775)	1,713	202,097	21,620	51,701	13,283	30,427	-	(20,951)
Imputed Financing from Costs Absorbed by Others	-	4,789	126,132	32,210	3,808	69,273	201,085	44,200	170,854	10,083	662,434
Net Other Resources Used to Finance Activities	(5,304)	(178,323)	67,357	33,923	205,905	90,893	252,786	57,967	201,703	10,083	736,990
Total Resources Used to Finance Activities	(44,985)	(1,177,634)	(1,239,920)	(1,035,945)	3,285,002	(490,017)	(603,513)	(53,139)	(118,776)	(873,025)	(2,351,952)
of Operations:											
Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but not Yet Provided	(12,242)	19,861	419,853	35,007	470,904	(20,226)	89,227	(358)	115,656	-	1,117,682
Resources That Fund Expenses Recognized in Prior Periods	-	-	-	(4,398)	(194)	-	(23,604)	(16,372)	(9,564)	(287)	(54,419)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	(77,277)	-	-	-	-	-	-	-	-	-	(77,277)
Resources That Finance the Acquisition of Assets	(1,191)	(7,101)	(17,862)	(37,117)	3,532	(47,374)	(236,420)	(40,121)	(399,304)	(23,390)	(806,348)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	2,279	-	(694,660)	-	210,844	(1,673)	720	-	-	-	(482,490)
Total Resources Used to Finance Items not Part of the Net Cost of Operations	(88,431)	12,760	(292,669)	(6,508)	685,086	(69,273)	(170,077)	(56,851)	(293,212)	(23,677)	(302,852)
of Operations	(133,416)	(1,164,874)	(1,532,589)	(1,042,453)	3,970,088	(559,290)	(773,590)	(109,990)	(411,988)	(896,702)	(2,654,804)

DEPARTMENT OF JUSTICE
Consolidating Statement of Financing (Continued)
For the Fiscal Year Ended September 30, 2004
Unaudited

	AFF/SADF	WCF	OBDs	USMS	OJP	DEA	FBI	ATF	BOP	FPI	Consolidated
or Generate Resources in the Current Period:											
Components Requiring or Generating Resources in Future Periods:											
Increase in Annual Leave Liability	\$ -	\$ 240	\$ 5,337	\$ 1,708	\$ -	\$ 4,384	\$ 13,598	\$ 2,581	\$ -	\$ -	\$ 27,848
Increase in Accrued Radiation Exposure Compensation Act Liabilities	-	-	588,617	-	-	-	-	-	-	-	588,617
Increase in Exchange Revenue Receivable From the Public	-	-	7,854	-	-	248	(1,752)	(6)	-	1,378	7,722
Other	30,100	449	7,007	523	9	46,794	3,222	-	27,562	406	116,072
Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods	30,100	689	608,815	2,231	9	51,426	15,068	2,575	27,562	1,784	740,259
Components not Requiring or Generating Resources:											
Depreciation and Amortization	-	5,072	10,277	22,771	1,906	41,999	83,129	44,679	282,432	10,664	502,929
Revaluation of Assets or Liabilities	-	-	-	-	210	-	-	(462)	2,535	329	2,612
Other	-	-	(4,792)	-	-	-	22,631	10,089	-	52	27,980
Total Components of Net Cost of Operations not Requiring or Generating Resources	-	5,072	5,485	22,771	2,116	41,999	105,760	54,306	284,967	11,045	533,521
Require or Generate Resources in the Current Period	30,100	5,761	614,300	25,002	2,125	93,425	120,828	56,881	312,529	12,829	1,273,780
	\$ (103,316)	\$ (1,159,113)	\$ (918,289)	\$ (1,017,451)	\$ 3,972,213	\$ (465,865)	\$ (652,762)	\$ (53,109)	\$ (99,459)	\$ (883,873)	\$ (1,381,024)

DEPARTMENT OF JUSTICE
Consolidating Statement of Financing
For the Fiscal Year Ended September 30, 2003

Unaudited

	AFF/SADF	WCF	OBDs	USMS	OJP (Restated)	DEA	FBI	ATF	INS	BOP	FPI	Consolidated
Budgetary Resources Obligated												
Obligations Incurred	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Less: Spending Authority from Offsetting Collections and Recoveries												
Recoveries	35,523	946,318	822,763	982,586	589,861	470,181	731,477	68,444	227,929	281,652	726,222	5,882,956
Obligations Net of Offsetting Collections and Recoveries	(35,523)	(946,318)	(822,763)	(982,586)	(589,861)	(470,181)	(731,477)	(68,444)	(227,929)	(281,652)	(726,222)	(5,882,956)
Less: Offsetting Receipts	12,691	-	332,760	-	-	67,449	-	-	668,650	-	-	1,081,550
Net Obligations	(48,214)	(946,318)	(1,155,523)	(982,586)	(589,861)	(537,630)	(731,477)	(68,444)	(896,579)	(281,652)	(726,222)	(6,964,506)
Other Resources												
Donations and Forfeitures of Property	72,184	-	-	-	-	-	-	140	-	623	-	72,947
Transfers-In/Out Without Reimbursement	(20,102)	(85,165)	(142,382)	1,285	178,274	(12,868)	30,258	74,121	(43,852)	2,227	-	(18,204)
Imputed Financing from Costs Absorbed by Others	-	4,414	115,987	27,003	3,841	53,831	182,661	20,493	58,615	156,284	9,554	632,683
Net Other Resources Used to Finance Activities	52,082	(80,751)	(26,395)	28,288	182,115	40,963	212,919	94,754	14,763	159,134	9,554	687,426
Total Resources Used to Finance Activities	3,868	(1,027,069)	(1,181,918)	(954,298)	(407,746)	(496,667)	(518,558)	26,310	(881,816)	(122,518)	(716,668)	(6,277,080)
Operations:												
Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but not Yet Provided	2,715	(437)	66,060	(7,055)	98,754	(33,010)	(503,978)	29,011	239,521	139,512	-	31,093
Resources That Fund Expenses Recognized in Prior Periods	-	(971)	(2,085)	(3,662)	(828)	(41,673)	(9,679)	-	(5)	(13,254)	(58)	(72,215)
Budgetary Offsetting Collections and Receipts That do not Affect Net Cost of Operations	(59,493)	-	-	-	-	-	-	-	121,664	-	-	62,171
Resources That Finance the Acquisition of Assets	(1,567)	(10,962)	(23,831)	(54,802)	4,035	(46,965)	(155,285)	(285,226)	(106,597)	(601,978)	(7,556)	(1,290,734)
Other Resources or Adjustments to Net Obligated Resources That do not Affect Net Cost of Operations	8,402	-	-	-	20,682	1,649	(9,618)	-	128,664	-	-	149,779
Total Resources Used to Finance Items not Part of the Net Cost of Operations	(49,943)	(12,370)	40,144	(65,519)	122,643	(119,999)	(678,560)	(256,215)	383,247	(475,720)	(7,614)	(1,119,906)
of Operations	(46,075)	(1,039,439)	(1,141,774)	(1,019,817)	(285,103)	(616,666)	(1,197,118)	(229,905)	(498,569)	(598,238)	(724,282)	(7,396,986)

DEPARTMENT OF JUSTICE
Consolidating Statement of Financing (Continued)
For the Fiscal Year Ended September 30, 2003

Unaudited

	AFF/SADF	WCF	OBDs	USMS	OJP (Restated)	DEA	FBI	ATF	INS	BOP	FPI	Consolidated
or Generate Resources in the Current Period:												
Components Requiring or Generating Resources in Future Periods:												
Increase in Annual Leave Liability	\$ -	\$ 159	\$ 10,752	\$ 2,285	\$ -	\$ 6,746	\$ 10,692	\$ 31,056	\$ 91	\$ 21,798	\$ 264	\$ 83,843
Increase in Accrued Radiation Exposure Compensation Act Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Increase in Exchange Revenue Receivable From the Public	-	-	(1,350)	-	-	1,440	4,034	(298)	(45,341)	-	(769)	(42,284)
Other	-	85	10,636	457	22	3,310	9,361	132,410	(44,159)	6,545	199	118,866
Total Components of Net Cost of Operations Requiring or Generating Resources in Future Periods	-	244	20,038	2,742	22	11,496	24,087	163,168	(89,409)	28,343	(306)	160,425
Components not Requiring or Generating Resources:												
Depreciation and Amortization	-	5,212	8,442	19,361	2,349	38,791	67,024	32,908	26,815	235,720	11,773	448,395
Revaluation of Assets or Liabilities	-	-	-	-	735	(5,016)	-	(111)	(15,737)	3,280	(7,274)	(24,123)
Other	-	-	11,277	-	-	-	21,101	7,024	6,507	-	1,747	47,656
Total Components of Net Cost of Operations not Requiring or Generating Resources	-	5,212	19,719	19,361	3,084	33,775	88,125	39,821	17,585	239,000	6,246	471,928
Require or Generate Resources in the Current Period	-	5,456	39,757	22,103	3,106	45,271	112,212	202,989	(71,824)	267,343	5,940	632,353
	\$ (46,075)	\$ (1,033,983)	\$ (1,102,017)	\$ (997,714)	\$ (281,997)	\$ (571,395)	\$ (1,084,906)	\$ (26,916)	\$ (570,393)	\$ (330,895)	\$ (718,342)	\$ (6,764,633)